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# The California Taxpayers' Bill of Rights

State Board of Equalization

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# The California Taxpayers' Bill of Rights

## State Board of Equalization

Understanding your rights under  
the tax and fee programs administered  
by the Board.

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The California taxpayers'  
bill of rights

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*Note:* The statements in this publication are general and are current as of the cover date. The Revenue and Taxation Code sections and applicable regulations that govern both business and property taxes are complex and subject to change. If there is a conflict between the law and this publication, any provision will prevail over the law.

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## Introduction

As a California taxpayer, you have many rights, such as the right to confidentiality, the right to be treated fairly, and the right to appeal actions we have taken.

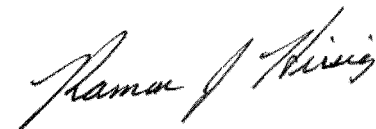
This publication explains your rights under the *Revenue and Taxation Code*, including those contained in the "California Taxpayers' Bill of Rights." These rights have been enacted to

- Protect your privacy and property during the assessment and collection of taxes,
- Ensure that you understand the law and how it applies to you, and
- Facilitate the resolution of complaints and problems.

Every employee of the Board of Equalization shares responsibility for upholding your rights. We want you to know that we will honor and safeguard those rights every time we interact with you.

If you have a disagreement you cannot resolve through routine channels, I encourage you to contact our Taxpayers' Rights Advocate Office. This office was created to help resolve taxpayer complaints and problems. It reports directly to me and is independent of other departments in the agency.

As explained in this publication, we have a variety of services that are designed to help you understand how tax laws affect your business. If you have suggestions on how we may improve our services, please let us know. You may call the Taxpayers' Rights Advocate Office toll free at 888-324-2798 and leave your suggestion with one of our technical advisors.



Ramon J. Hirsig, Executive Director  
State Board of Equalization  
April 2004

## NOTES

**❑ Tax and fee programs discussed in this publication:  
business taxes vs. property taxes**

The information in this publication applies primarily to the business taxes administered by the Board of Equalization, such as sale and use taxes, fuel taxes, cigarette, and alcoholic beverages taxes. For a summary of taxpayer rights as they apply to property taxes, please see the table on page 16. If you need help with a problem related to property taxes, you will generally need to contact a local county office for help. See page 15 for more information.

**❑ References to the Revenue and Taxation Code**

When a topic discussed in this publication is governed by a particular section of the Revenue and Taxation Code, we have included the section number for your reference. For example, section 7084 of the Revenue and Taxation Code applies to the taxpayer education and information program. References to that section will be shown as R&T § 7084. See also pages 16-18 for a summary of the Taxpayers' Bill of Rights statutes that apply to the tax and fee programs administered by the Board.

**Your Right to Courteous and Prompt Service**

You should expect to be treated courteously and professionally by our employees and to receive prompt service from them. All Board employees who are in public contact positions are evaluated on their contacts with taxpayers [R&T § 7088]. If you believe you have been treated inappropriately, you should contact the employee's supervisor. If that action goes unresolved, you should contact our office.

**Your Right to Be Treated Fairly**

During all your dealings with any employee or officer of the Board, you have the right to:

- Have the law administered uniformly,
- Be treated fairly,
- Be told about the procedures or methods used, and
- Be free from investigations or surveillance activities unrelated to the administration of tax programs. (R&T § 7092 provides that any employee violating this provision is subject to disciplinary action, including dismissal from employment, in accordance with the State Civil Service Act.)

You have the right to be free from harassment and inappropriate conduct. If you suffer adverse consequences because an employee or officer of the Board recklessly disregards procedures published by the Board, you may bring action for damages against the State of California in Superior Court [R&T § 7099].

It is the Board's policy that its actions be carried out without regard to race, color, national origin, ancestry, sex, religion, or disability.

It is also the Board's policy to ensure equal public access to our policies, programs, services, and activities to fully comply with the provisions of the Americans with Disabilities Act. Please let us know if you have problems with physical accessibility to our programs or activities or need any other special assistance.

## Your Right to Confidentiality

You have the right to have your personal and financial information kept confidential (except for information that appears on your seller's permit, which is public information). You also have the right to know why we are asking you for information, how we will use that information, and what might happen if you do not provide the information that we requested.

In certain instances, the law authorizes the Board to share information with other governmental agencies, which are also bound by rules of confidentiality.

## Your Right to Information and Assistance

You have the right to receive information and assistance in simple, nontechnical language to help you comply with the various tax and fee laws we administer. We work hard to give you concise, understandable, and accurate information. As part of this effort, we review tax returns and audit findings to identify the most common errors made by taxpayers [R&T § 7085]. This information, along with comments received from the public, is used to identify areas for improving our communications with taxpayers (R&T § 7084).

We also provide interpreter services for persons who are hearing impaired and bilingual services for persons who need taxpayer assistance in a language other than English.

### Where you may get help

#### Sales and Use Tax Classes

Basic classes on how to apply tax and file returns are provided periodically by staff in our field offices. Please contact the office that handles your account for additional information on times and dates.

#### Taxpayer Services Days/Small Business Fairs

Federal, state and local government agencies team up to offer one-day, free tax seminars to local businesses. These seminars are designed to be a one-stop source of business and tax information for business owners. They are given once a year in various locations throughout the state. Contact your local Board office for the date and location and

time of the next seminar in your area. Information on seminars is also available on our website at [www.boe.ca.gov](http://www.boe.ca.gov).

#### Information Center

You may call our toll-free Information Center to obtain publications and forms and to get answers to general tax questions. To reach the Information Center, please call **800-400-7115**. You may call at any time to use the "fax-back service" or to leave a recorded message requesting a publication. If you wish to speak with a customer service representative, please call between 8 a.m. and 5 p.m. Monday through Friday, excluding State holidays.

#### Internet

We also provide a variety of information on our Internet website at [www.boe.ca.gov](http://www.boe.ca.gov).

#### Publications

Our publications range from the complete texts of Board tax and fee laws to publications designed for specific industries, such as contractors and interior decorators. We also publish a *Tax Information Bulletin*, which is enclosed with your quarterly sales and use tax return. This bulletin provides you with notification of changes to the tax law and highlights common tax reporting problems. You are encouraged to read the articles to keep abreast of changes that could affect your business.

To obtain a listing of available publications, please call our Information Center at 800-400-7115 and request a copy of publication 51, *Guide to Board of Equalization Services* or obtain this and other publications from our Internet website.

#### Written Advice

You have the right to ask for written tax advice on how tax applies to a particular type of transaction. "Written advice" provided to you in a prior audit may be relied upon as "written advice" if the prior audit contains written evidence that demonstrates that the issue in question was examined, either in a sample or actual review. Such evidence will be considered "written advice from the Board" (see Regulation 1705).

If you rely on written advice that is later found to be in error, you may be excused from paying tax liabilities, including penalties and interest, that are directly related to the erroneous advice

[R&T § 6596]. Since there is no relief available for reliance on erroneous verbal advice, we encourage you to put your questions in writing. Please mail requests for written opinions to one of the following addresses:

**Sales and use taxes:**

Audit and Information Section, MIC:44  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0044

**Other taxes or fees:**

Property and Special Taxes Department, MIC:63  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0063

Requests for written advice must include the taxpayer's name, address, and permit number (if applicable), along with a complete statement of all the facts related to the activity or transaction in question.

**Copies of your account records**

You and your authorized representative may obtain information regarding your account. Copies are available for a nominal reproduction charge from the

Taxpayer Records Unit, MIC:36  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0036  
(916) 445-4326

For more information, please call our Information Center and request a copy of publication 58-A, *How to Inspect and Correct Your Records*. Call 800-400-7115.

## Your Right to Address Your Elected Board Members

Each year our elected Board Members hold public hearings in Sacramento and Culver City, at which taxpayers are invited to express their ideas, concerns, and recommendations regarding the programs and laws administered by the Board [R&T § 7085]. In addition to protecting your rights, privacy, and property, Board Members are interested in receiving suggestions on how the Board can help taxpayers better understand the tax laws. Comments may be made directly to the Board Members and their staff, or they may be forwarded in writing for their consideration. For information on the dates and locations for the hearings, contact the Taxpayers' Rights Advocate Office (see page 14) or visit our website.

You may contact your Board Member individually if you have any concerns, suggestions, or are unable to resolve a problem with Board staff. See the back cover for a listing of Board Members' offices and their phone numbers.

## Your Rights During a Tax Audit

If your business is selected for an audit, you have the right to a fair and impartial examination. Our auditors are not evaluated based on revenue quotas or goals [R&T § 7087]. You have the right to a clear explanation of the audit process and the reason for any information requested.

Generally, an audit covers your returns filed over the past three years. In cases where no returns were filed, we may audit back eight years. On occasion, an auditor may request that you sign a "Waiver of Limitation." The Waiver of Limitation is a legal document that provides an extension of the statute of limitations for periods that would otherwise expire. This extension may result in a tax assessment for the period in question. However, the Waiver of Limitation will also extend the period of time in which you may file a claim for refund and will allow any credit arising from that period to be offset against a tax liability.



At any point in the audit or appeal process you have the right to bring in your accountant, attorney, or other representative to assist or represent you.

When the audit is completed, the auditor will meet with you to discuss the audit findings. You have the right to a clear and concise explanation of any adjustments. You also have the right to a complete copy of your audit, including the auditor's working papers, schedules, and narrative comments [R&T § 7086]. If you do not understand or agree with the audit, you will be given an opportunity to resolve the issues informally at your local Board office by meeting with the auditor's supervisor and, if necessary, the District Principal Auditor. Following this meeting, we will make every effort to resolve any disagreements at the local level. The audit will then be forwarded to Board headquarters for a review, and you will be issued a tax bill called a "Notice of Determination." Interest will be calculated on the outstanding tax liability and continues to accrue until the tax is paid in full.

If you agree with the liability stated in the Notice of Determination, you should make full payment immediately or contact the collection staff at your local Board office to make arrangements for payment.

If you are unable to pay the liability within 30 days from the date of the notice, an additional 10% finality penalty will be applied. However, under certain circumstances, we may waive the 10% finality penalty, subject to completing a mutually agreed-upon installment payment agreement [R&T § 6832].

If the Notice of Determination indicates that you are entitled to a refund, the Board will forward the information to the State Controller's Office for issuance of a refund check. In some instances your refund could be reduced by the amount of any debts you owe the Board or another State agency.

### **Your right to appeal the audit**

If you do not agree with the Notice of Determination, you have 30 days from the date of the notice to file a formal appeal. The law does not allow you to file an appeal after the 30-day petition period. If you miss the deadline, you must pay the tax in full and

file a claim for refund to dispute the amount owed. Even though the 30 days have passed, the Board staff may consider any additional evidence or documentation you wish to submit to support your position.

A formal appeal, called a Petition for Redetermination, must be made in writing and state why you disagree with the audit and include facts in support of your position. The law requires that you request a "hearing" in your written appeal to be afforded your full appeal rights. Send your petition to:

Petition Section, MIC:38  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0038

It is important that you respond timely to all Board correspondence during your appeal. Failure to respond may result in your appeal being denied.

The formal appeal process will include an independent review of your contentions by headquarters staff, who will evaluate several possible courses of action to resolve the disagreement. For example, your case may be referred back to the auditor, you may be asked to provide additional documentation, or the Board may approve an immediate adjustment. At any time during the appeal process, up to 45 days prior to the date of the first scheduled hearing before the Board Members, you may also request a settlement of your disputed liability [R&T § 7093.5]. Contact the:

Settlement & Administration Section, MIC:87  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0087  
(916) 324-2836

The next step is an appeals conference with a representative from the Appeals Section. You have the right to have this conference held at a Board office convenient to you [R&T § 7090]. You also have the right to receive prior notice if the conference will be recorded and the right to receive a copy of the recording. If the disagreement remains unresolved, you may request a hearing before the five



elected Board Members. Although the majority of appeals are decided within a year, some may take longer. You may call the Customer Service staff toll free at 800-400-7115 to ask about the status of your appeal and the interest that has accrued to date.

If the Board denies your appeal, you must pay the liability in full before you may pursue your appeal in the courts. For your reference, the Board publishes two publications that explain the audit and appeals process in more detail: publication 17, *Appeals Procedures*, and publication 76, *Audits*. Both of these publications are available on the Board's Internet website.

*Note:* Your appeal will not stop the accrual of interest. Therefore, we encourage you to pay the tax portion of the liability as soon as possible to stop the accrual of interest. Any amounts found not due will be refunded with interest when your appeal is concluded.

### Your right to be reimbursed for appeal expenses

If your appeal involves a hearing before Board Members, you may be entitled to reimbursement for reasonable fees and expenses related to your appeal if

- You file a claim for the fees and expenses you incurred (you must file within one year of the date the Board Members' decision becomes final), and
- The five elected Board Members determine that the action taken by Board staff was unreasonable [R&T § 7091].

Staff must show that its position was substantially justified.

Reimbursement claims should be addressed to:

Chief Counsel, MIC:83  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0083

## Your Rights During the Collection Process

You have a legal obligation to report and pay your taxes/fees when due. If your taxes/fees are not paid on time, we are required by law to collect the debt from you. If necessary, we may take collection actions, such as filing a lien against your property or placing a levy against your wages, bank account, or other personal property. For more information, see publication 54, *Tax Collection Procedures*. You may call our Information Center at 800-400-7115 to request a copy, or you can download a copy from our website, [www.boe.ca.gov](http://www.boe.ca.gov).

During any collection action we take, you have the right to be treated courteously and professionally by Board employees.

It is very important for you to respond to our attempts to contact you. If you do not respond, we will have no choice but to proceed with collection action. Because we typically send notices to the last address of record, it is important for you to notify us of any address changes.

If you buy or sell a business, you have the right to request a "tax clearance" from the Board to protect yourself from responsibility for tax debts of the purchaser or seller of your business. If you do not obtain a clearance, you may be held personally liable for those taxes. Most of these situations occur when a taxpayer does not notify the Board that he or she has sold or purchased a business or when a partner or spouse leaves a business and does not notify the Board.

It is critical that you notify the Board of any changes in ownership on your account.

If you are a corporate officer or person responsible for paying the corporation's taxes, you may be held personally liable for those taxes if the corporation is terminated, dissolved, abandoned or if the corporate status with the state is allowed to lapse.

### Liens (prior notice, free releases, recording fee)

A tax lien is a public notice of debt that attaches to your property and your rights to property. Once a tax lien is filed, it becomes a

matter of public record and may adversely affect your credit rating. When the liability is paid in full, we will issue a lien release, pay the fee, and record it with the County Recorder.

You have the right to be notified by us 30 days prior to the filing of a lien to give you an opportunity to pay the liability [R&T § 7097]. Generally, that notice will be contained in the first billing we send you on a final tax liability. Jeopardy determinations (tax bills that require immediate payment) are exempt from this requirement.

If we file a lien in error, you have the right to a "free" release. A free release is a release of lien that is recorded at no cost to you and carries a certification that the lien was recorded in error. We will also provide an explanatory letter to the credit reporting companies in any county where the lien was filed in error.

Under certain circumstances, the Board may release or subordinate a lien if it determines that the release or subordination will facilitate the collection of the tax liability or will be in the best interest of the state and the taxpayer [R&T § 7097].

### Levies

A levy is the taking of property to satisfy a liability. We have the authority to levy your property (such as bank accounts, wages, and real estate). We may release any levy against your property if the estimated costs of the levy and sale of that property will exceed the liability for which the levy was made or if the Taxpayers' Rights Advocate finds that the levy threatens your health or welfare or that of your dependents [R&T § 7094].

The Board may return levied property if the levy was not in accordance with the law; a taxpayer has entered into and is in compliance with an installment payment agreement (unless that agreement allows for the levy); or the return of the property will facilitate collection of the tax liability; or is in the best interest of the state and the taxpayer [R&T § 7094.1].

A levy (or garnishment) against your wages will automatically attach to 25 percent of your net pay. You have the right to request a hearing with staff in your local Board office to determine whether the levy is excessive and should be adjusted to a lesser amount of your net pay.

At this hearing you will be required to provide financial information to support your belief that the levy should be lowered.

If we seize your bank account in error, you have a right to file a claim with us for reimbursement of any bank charges and any other reasonable third party check charge fees incurred as a direct result of our action [R&T § 7096]. You must file your claim with the local district office in writing within 90 days of the levy, and the Board is required to respond to your claim within 30 days of receipt of your claim. You will not be eligible for reimbursement if it is found that the erroneous levy resulted from your failure to respond to contacts from the Board or provide requested information.

### Revocation of Permit or License

If you owe past due tax or fail to file your tax returns on time, we may revoke (suspend) your permit or license. You have the right to be notified 60 days before we take this action [R&T § 7098]. This allows you an opportunity to clear up your account. Continuing to operate with a revoked or suspended permit or license is subject to legal prosecution and monetary fines [R&T § 6071 & 7153].

### Installment Payment Agreements

It is best to pay your taxes or fees in full when you file your return or when you receive a bill from us. If you temporarily do not have sufficient cash or assets to pay your taxes in full, you should attempt to borrow the money. If you are unable to secure a loan, it may be possible for us to make other arrangements for you to pay [R&T § 6832 (a)]. However, we may require financial statements and loan denials before we agree to a payment plan. This also applies to the Timber Yield Tax and the Private Railroad Car Tax.

*Note:* The acceptance of an installment payment agreement may or may not stop the filing of a tax lien. Unless the taxpayer is advised in the installment payment agreement that a lien may be filed, it is the Board's policy that a lien shall not be filed after an arrangement has been agreed to so long as the taxpayer is in compliance with that agreement. Be sure to clarify this with your local district office.

## Penalties

You have the right to ask that we cancel certain penalties if you are able to show that reasonable circumstances existed to cause you to incur the penalty. The law requires that you make your request in writing under penalty of perjury [R&T § 6592].

The Board adopted a policy to relieve finality penalties on Board debts for taxpayers that request and satisfactorily complete installment payment agreements. To be eligible for relief, the liability cannot have a fraud penalty, the taxpayer must initiate or request the installment payment agreement, and the agreement must be accepted within 45 days after the Notice of Determination or Redetermination becomes final [R&T § 6832]. The payment plan must be completed as agreed. After the completion of the payment plan, a request for relief of the finality penalty may be submitted.

## Interest

Interest is calculated on unpaid tax only and is figured from the date the tax was originally due. Interest continues to accrue until the tax portion of the liability is paid. Generally, the law does not permit the cancellation of interest; however, there are certain provisions under the law where the interest may be cancelled as discussed below.

There are provisions for canceling interest if you relied on incorrect written advice from us [R&T § 6596] or your payment was late due to a disaster, such as a fire, flood, or earthquake [R&T § 6593].

For interest imposed on tax liabilities arising during periods commencing on or after July 1, 1999, the Board may relieve some or all interest if a taxpayer's failure to pay tax is

- Due to an unreasonable error or delay by a Board employee, or
- A direct result of an error by the Department of Motor Vehicles in calculating the use tax due on vehicles or vessels [R&T § 6593.5]

If the Board issues an erroneous refund to a taxpayer and seeks repayment, interest on the repayment will be waived for a 30 day period, beginning from the date the Board mails a Notice of Determination for the repayment [R&T § 6964].

## Offers in Compromise

You have the right to request an Offer in Compromise (OIC) if you have a tax or fee liability on a closed account, are no longer associated with the business that incurred the liability, do not dispute the amount of tax or fee you owe, and cannot pay the full amount you owe in a reasonable amount of time.

Generally, the Board will recommend approval of your offer if we find that the proposal represents the maximum amount the Board can expect to collect from you in a reasonable period of time, typically five to seven years. We will not accept your offer if you have assets or income available to pay off your debt.

## Your Right to a Hearing — Jeopardy Determination

You have the right to an administrative hearing regarding a jeopardy determination, which is a bill for immediate payment of taxes.

During the administrative hearing it is your right to try to establish that the jeopardy determination is excessive and/or should be delayed.

If the jeopardy determination accompanies a seizure of property, you have the right to request an administrative hearing before a representative of the Board's Appeals Section to determine whether the sale of the property seized by the Board would result in irreparable injury to you.

## Your Right to a Refund

If you make any payments that you believe exceed the amount you owe, you have the right to file a claim for refund. While no specific form is required, the law does require that all claims be timely filed in writing and state the basis for the claim. Claims should be mailed to:

Refund Section, MIC:39  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0039

To be timely, a claim must be filed within three years from the due date of the return for which the overpayment was made or six months from the date of overpayment, whichever is later. For overpayments on determinations, claims must be filed within six months from the determination finality date or six months from the date of overpayment, whichever is later [R&T § 6902]. A refund of an overpayment of any tax, penalty, or interest involuntarily collected by the Board by means of levy, liens, or other enforcement procedures may be requested if a claim for refund is filed within three years of the date of overpayment [R&T § 6902.3].

If you make multiple payments against your liability, you must file a timely claim for *each* payment. Once the tax has been paid in full, your claims will be considered for the full amount.

### Your Taxpayers' Rights Advocate Office

If you have been unable to resolve a disagreement with any Board employee or if you would like to know more about your rights under any of the tax or fee programs administered or overseen by the Board, please contact the Taxpayers' Rights Advocate Office [R&T § 7083]. Write or call:

Taxpayers' Rights Advocate Office, MIC:70  
P.O. Box 942879  
Sacramento, CA 94279-0070  
Telephone: (916) 324-2798  
Toll Free: (888) 324-2798  
FAX: (916) 323-3319

You can visit the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to

- Contact the Taxpayers' Rights Advocate Office
- Read about upcoming Taxpayers' Bill of Rights hearings
- Read or download Taxpayers' Bill of Rights annual reports

### The Property Taxpayers' Bill of Rights

The major difference between the Business Taxpayers' Bills of Rights and the Property Taxpayers' Bill of Rights is in the resolution of taxpayer complaints. The Board of Equalization is responsible for assessing and collecting business taxes. The Executive Director has administrative control over the functions, staff, and their actions. The Advocate reports directly to the Executive Director and is separate from the business and property taxes line programs.

When taxpayers' complaints about the Board's business taxes programs are received in the Taxpayers' Rights Advocate Office (TRAO), the Advocate and her staff have direct access to all the documents and staff involved in the taxpayers' issues. The Advocate and her staff are liaisons between taxpayers and Board staff to solve the problems. If the Advocate disagrees with other actions of the staff and is unable to resolve the situation satisfactorily, the issue is elevated to the Executive Director for resolution. The Executive Director then has the authority to overturn the actions of the staff.

However, in responding to property taxpayers' complaints, the Advocate typically has no direct access to the taxpayers' documents. Each of the 58 counties maintains its own records. As a result, the TRA0 will work with county assessors, tax collectors, and auditor-controllers (most of whom are elected officials), plus clerks to the county boards of supervisors.

The TRA0 does not have the legal authority to overturn local actions, although it has been successful in soliciting cooperation and ensuring that taxpayers receive proper treatment under the law. In cases where there is no procedural or legal authority to remedy a problem — and a change appears justified, the TRA0 has recommended specific policy, procedural, and legislative changes.

The table on page 19 summarizes the role of county government in the assessment and administration of local ad valorem property taxes.

### Taxpayers' Bill of Rights Statutes

(Revenue and Taxation Code Sections)

Description	Property Taxes	Sales & Use Taxes	Motor Vehicle Fuel License Tax	Use Fuel Tax	Private Railroad Car Tax
Administration	5902	7082	8260	9260	NA
Taxpayers' Rights Advocate	5903 5904(a)&(b) 5911	7083	8261	9261	NA
Education & Information Program	5905 5908	7084	8262	9262	NA
Get It in Writing	5909 (b)	NA	NA	NA	NA
Taxpayer Noncompliance*	5906 (a)(1)5908	7085	NA	NA	NA
Annual Hearing†	5906(d)	7085	8263	9263	NA
Statements in Simple/Clear Language	5906(b)	7086	8264	9264	NA
Quotas/Goals Barred	5907	7087	8265	9265	NA
Evaluation of Employee Contact	5907	7088	8266	9266	NA
Timely Resolution of Petitions & Refunds	5904(a)(2) 5911(a)	7089	8267	9267	NA
Hearing Procedures/Locations	5906(b)(3)	7090	8268	9268	NA
Reimbursement of Hearing Expenses	NA	7091	8269	9269	NA
Nontax Investigations Barred	NA	7092	8270	9270	NA
Settlement of Disputed Liabilities	NA	7093.5	NA	9271	NA
Release of Levy	NA	7094	8272	9272	NA
Return of Levied Property	NA	7094.1	NA	9272.1	11254
Exemptions from Levy	NA	7095	8273	9273	NA
Reimbursement of Bank Charges	NA	7096	NA	9274	NA
Notice Prior to Filing Lien	NA	7097	NA	9275	NA
Notice Prior to Suspension	NA	7098	8276	9276	NA
Disregard by Employee	NA	7099	8277	9277	NA
Offer in Compromise	NA	7093.6	NA	9278	NA

\* Only Property Taxes and Sales and Use Tax Law has requirement to identify areas of taxpayer noncompliance.

† All programs include an Annual Hearing requirement.

This listing includes law sections that may not appear under the Taxpayers' Bill of Rights, but pertain to taxpayer rights.

### Taxpayers' Bill of Rights Statutes

(Revenue and Taxation Code Sections)

Personal Income, Bank & Corporation Taxes	Cigarette Tax	Alcoholic Beverage Tax	Timber Yield Tax	Energy Resources Surcharge	Emergency Telephone Users Surcharge	Hazardous Substances Tax	Integrated Waste Management Fee
21003	30458	32460	NA	40200	41160	43511	45856
NA	30458.1	32461	NA	40201	41161	43512	45857
NA	30458.2	32462	NA	40202	41162	43513	*45858
NA	NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA	NA
NA	30458.3	32463	NA	40203	41163	43514	45859
NA	30458.4	32464	NA	40204	41164	43515	45860
NA	30458.5	32465	NA	40205	41165	43516	45861
NA	30458.6	32466	NA	40206	41166	43517	45862
NA	30458.7	32467	NA	40207	41167	43518	45863
NA	30458.8	32468	NA	40208	41168	43519	45864
NA	30458.9	32469	NA	40209	41169	43520	45865
NA	30459	32470	NA	40210	41170	43521	45866
NA	30459.1	32471	NA	40211	41171	43522	45867
NA	30459.2	32472	NA	40212	41172	43523	45868
NA	30459.2A	32472.1	38505	40212.5	41172.5	43523.5	45868.5
NA	30459.3	32473	NA	40213	41173	43524	45869
NA	30459.4	32474	NA	40214	41174	43525	45870
NA	30459.5	32475	NA	40215	41175	43526	45871
NA	30459.6	NA	NA	NA	NA	NA	NA
NA	30459.7	32476	NA	40216	41176	43527	45872
NA	NA	NA	NA	NA	NA	NA	NA

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### Taxpayers' Bill of Rights Statutes

(Revenue and Taxation Code Sections)

Description	Oil Spill Response, Prevention, Administration & Fees	Underground Storage Tank Maintenance Fee	Fee Collection Procedures	Diesel Fuel Tax
Administration	46611	50156	55321	60621
Taxpayers' Rights Advocate	46612	50156.1	55322	60622
Education & Information Program	*46613	*50156.2	*55323	*60623
Get It in Writing	NA	NA	NA	NA
Taxpayer Noncompliance*	NA	NA	NA	NA
Annual Hearing †	46614	50156.3	55324	60624
Statements in Simple/Clear Language	46615	50156.4	55325	60625
Quotas/Goals Barred	46616	50156.5	55326	60626
Evaluation of Employee Contact	46617	50156.6	55327	60627
Timely Resolution of Petitions & Refunds	46618	50156.7	55328	60628
Hearing Procedures/Locations	46619	50156.8	55329	60629
Reimbursement of Hearing Expenses	46620	50156.9	55330	60630
Nontax Investigations Barred	46621	50156.10	55331	60631
Settlement of Disputed Liabilities	46622	50156.11	55332	60636
Release of Levy	46623	50156.12	55333	60632
Return of Levied Property	46623.5	50156.17	55333.5	60632.1
Exemptions from Levy	46624	50156.13	55334	60633
Reimbursement of Bank Charges	46625	50156.14	55335	60633.1
Notice Prior to Filing Lien	46626	50156.15	55336	60633.2
Notice Prior to Suspension	NA	NA	NA	60634
Disregard by Employee	46627	50156.16	55337	60635
Offer in Compromise	NA	50156.18	NA	NA

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### Local Ad Valorem Property Taxation

County Government Services and Products\*

Clerk/Recorder	Assessor	Board of Supervisors & local Board of Equalization	Tax Collector	Auditor-Controller
Maintains Records	Values Property	Approves Refunds	Generates and Collects Tax Bills	Maintains Rates
		Processes and Hears Appeals		Issues Refunds
		Equalizes Assessments	Issues Refunds	
birth certificates	land	corrections, cancellations, & refunds	refunds	corrections, cancellations, & refunds
death certificates	buildings	may hear assessment appeals	unsecured bills	water districts
marriage certificates	supplemental assessments	may appoint assessment appeals boards and assessment hearing officers	secured bills	general rates
legal documents, e.g., court orders, deeds, notes, etc.	trade fixtures	renders value decision	creates liens	city bonds
	business property			lighting & landscaping districts
public liens	airplanes & boats			Mello-Roos bonds
fictitious business names	possessory interests			special assessment districts
	mining, oil, & gas properties			

\*Basis for authority: California Constitution  
California Revenue and Taxation Code  
California Government Code

